



Department Head:	_____
Clerk/Treasurer:	_____
City Administrator:	_____
Mayor:	_____

COMMITTEE REPORT

Business Item

Consent Agenda

Needs Legal Review:
Meeting Date:
Agenda Item:
Presented By:

No
December 20, 2022
Ordinance 2022-1120 Amendment No.4 the 2022 Budget
Stephanie Porter, Clerk Treasurer

Action Required:

Review of Ordinance 2022-12-1120, Amendment No.4 the 2022 Budget to make recommendation to the City Council.

Explanation of Issue:

Attached is the final amendment for the 2022 Budget. There are minor changes to revenues and expenditures based on actual revenues and expenditures and projections through the end of the year. (There is an additional line-item document under "Supporting Documents" that shows year-to-date expenditures only and the difference between the city's current budget and the proposed budget.)

Fiscal Analysis:

Major changes are as follows:

Salaries and benefits were adjusted based on changes in positions over the year.

001 Current Expense Revenue

Page 1

001 – Current Expense – Local Sales and Use Tax is projected to increase by \$22,000.

Page 3

001 – Current Expense – Finance Admin Fees decreased by \$8,783 due to a decrease in expenditures in street, water, and wastewater (projects delayed to 2023).

Page 4

001 – Current Expense – Sale of Surplus brought in \$15,358.

001 Current Expense Expenditures

Page 5

001 – Current Expense Finance – Advertising increased \$1,700 due to additional Public Hearing Notices and advertising for the Clerk Treasurer and Finance Assistant positions.

001 – Current Expense Finance – Office Supplies increased \$3,026.

Page 7

001 – Current Expense General Government Services – HR Contractual Services increases \$2,444 due to additional legal services needed due to personnel litigation.

001 – Current Expense General Government Services – HR Travel and Training increased \$2,234 due to City Administrator interviews and moving expenses.

001 – Current Expense General Government Services –Judicial Prisoner Care increased by \$13,000. Invoicing was not received until early December.



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Page 10

001 – Current Expense Planning – Contractual Service increased \$7,000 due to legal services for land use issues.

Page 13

001 – Current Expense Police – Contract Services was decreases by \$4,500.

001 – Current Expense Police – Building Services decreases by \$5,200.

Page 14

001 – Current Expense Police – Drug Investigation was decreased by \$3,500.

001 – Current Expense Fire – Uniforms and Safety decreased by \$20,000.

001 – Current Expense Fire – Contractual Services were decreased by \$7,250.

Page 15

001 – Current Expense Fire – Communication Equipment increased \$5,170 for replacement pagers that were ordered and may potentially be invoiced in 2022.

001 Current Expense Ending Balance was increased by \$136,769.

101 Street Expenditures

Page 18

101 Street – Salaries increased due to personnel changes in Public Works.

101 Street Ending Balance was increased by \$1,649.

108 Municipal Capital Improvement Fund (Page 25 and 26)

Real estate excise taxes were increased by \$24,232. There were significant property sales in early 2022 which provided for a higher amount of revenue. These funds can only be used for projects on a city's capital improvement plan.

303 Hotel/Motel Taxes (Page 36)

The hotel/motel tax revenue was increased by \$7,481 to \$83,332 for the year based on year-to-date revenues and projections.

401 Water Fund Revenues

Page 38

Charges for Goods and Services were increased by \$48,946. The city saw an increase in the purchase in water sales due to higher usage of water during the hot summer.

401 Water Fund Expenditures

Page 40

401 – Water Fund – External Taxes increased by \$8,148. This is related to water charges which increased therefore the associated taxes increased.

Page 42

401 – Water Fund Ending Balance was increased by \$15,744.

402 Wastewater Collection Fund Revenue

Page 43

Charges for Goods & Services increased by \$42,432.



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402 Wastewater Collection Fund Expenditures

Page 44 and 45

The overall Wasterwater ending balance increased by \$29,745.

408 Water Reserve Fund (Page 47)

Revenues increased by \$637, not including the \$150,000 removed for SCADA. The SCADA replacement project was removed as it will take place in 2023.

409 Wastewater Reserve Fund (Page 49)

The wastewater reserve fund had an overall increase of \$3,129 due to investment interest.

417 Treatment Plant Reserve Fund (Page)

Revenues in the Treatment Plant Reserve Fund increased by \$2,224 based on investment interest. Per the interlocal agreement with the City of Bingen, the city places \$1,500 per sewer connection in a separate fund for replacement/improvements to the treatment plant.

601 Remittances

Changes to the revenues and expenditures were made based on actual revenues and projected revenues for building permits. These are funds that are held as “agency funds” that belong to the state or Klickitat County that are received by the city and then remitted to the appropriate agency on a monthly basis.

Council Options:

City Council has the following options available at this time:

1. Accept the Staff Recommendation.
2. Revise the Staff Recommendation.

Recommendation of Staff/Committee:

Personnel and Finance Committee will review the proposed budget amendment and make recommendation to the City Council.